

House Bill 1397

By: Representatives Hembree of the 67th and Coleman of the 97th

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to provide for an exemption with respect to
3 textbooks; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
7 state sales and use tax, is amended by striking "; or" at the end of paragraph (81) and
8 inserting in its place a semicolon, by striking the period at the end of paragraph (82) and
9 inserting in its place "; or", and by adding a new paragraph immediately following paragraph
10 (82), to be designated paragraph (83), to read as follows:

11 "(83)(A) The sale of any textbook to a student or the use of any textbook by a student.
12 (B) For the purposes of subparagraph (A) of this paragraph, 'textbook' means any book
13 that is principally designed for use as a source of instructional material by a student."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.